

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

UNITED STATES OF AMERICA,) CASE NO. 4:15CR376
)
 PLAINTIFF,) JUDGE SARA LIOI
)
 vs.)
) ORDER
 JONATHAN M. LAWRENCE,)
)
)
 DEFENDANT.)

This matter is before the Court upon Magistrate Judge Limbert's Report and Recommendation that the Court ACCEPT Defendant Jonathan M. Lawrence's ("Defendant") plea of guilty and enter a finding of guilty against Defendant. (Doc. No. 22.)

On October 14, 2015, the government filed an Indictment against Defendant. (Doc. No. 4.) On January 11, 2016, this Court issued an order assigning this case to Magistrate Judge Limbert for the purpose of receiving Defendant's guilty plea. (Doc. No. 20.)

On January 14, 2016, a hearing was held in which Defendant entered a plea of guilty to Counts 1 through 10 of the Indictment, charging him with Failure to Truthfully Account for and Pay Over Employment Taxes, in violation of 26 U.S.C. Section 7202. Magistrate Judge Limbert received Defendant's guilty plea and issued a Report and Recommendation ("R&R") recommending that this Court accept the plea and enter a finding of guilty. (Doc. No. 22.)

Neither party objected to the Magistrate Judge's R&R in the fourteen days after it was issued.

Upon *de novo* review of the record, the Magistrate Judge's R&R is ADOPTED. Specifically, the Court finds as follows: that the defendant is competent to enter a plea, that he understands his constitutional rights, that he is aware of the consequences of entering a plea, and that there is an adequate factual basis for the plea. The Court further finds that the plea was entered knowingly, intelligently, and voluntarily. Accordingly, the Defendant's plea of guilty is APPROVED.

Therefore, the Defendant is adjudged guilty of Counts 1 through 10 in violation of 26 U.S.C. Section 7202. The sentencing will be held on April 14, 2016 at 2:00 p.m.

IT IS SO ORDERED.

Dated: February 25, 2016


HONORABLE SARA LIOI
UNITED STATES DISTRICT JUDGE